

Victoria D. Garry  
(OH Bar Reg. No. 0037014)  
Assistant Attorney General  
Ohio Attorney General Mark Dann's Office  
1600 Carew Tower  
441 Vine Street  
Cincinnati, Ohio 45202  
513.852.3497  
513.852.3484 (FAX)  
[vgarry@ag.state.oh.us](mailto:vgarry@ag.state.oh.us)

Attorney for Ohio Department of Taxation

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION,

Debtors.

Case No. 05-44481-rdd  
Chapter 11  
Judge Robert D. Drain  
(Jointly Administered)

**OHIO DEPARTMENT OF TAXATION'S RESPONSE TO  
DEBTORS' TWENTIETH OMNIBUS OBJECTION TO CLAIMS**

The Ohio Department of Taxation ("Tax"), through Ohio Attorney General Marc Dann, hereby responds to Debtors' Twentieth Omnibus Objection to Claims (Doc. #9151) filed on August 24, 2007. Debtors assert that claim no. 1521 filed by Tax on January 13, 2006 in the amount of \$36,026,477.41 as a priority claim should be modified and allowed in the amount of \$3,532,000.00 as a priority claim.

In support of their assertion, Debtors state that Tax's claim is overstated and/or incorrectly asserts priority status. Debtors have failed to provide any evidence to support their assertions. As filed, the proof of claim "creates a *prima facie* valid claim". The burden is on the

objecting party to “produce sufficient evidence to negate this *prima facie* validity of the claim”.  
In re Mission of Care, Inc., 164 B.R. 877 (Bankr.De.1994). As no evidence has been produced, the bare assertion that the debt should be overstated and should be modified is insufficient to meet that burden.

WHEREFORE, Debtors’ objection should be overruled and Tax’s claim should be allowed as filed.

Dated: 9/20/07

MARC DANN  
Attorney General of Ohio

/s/ Victoria D. Garry  
VICTORIA D. GARRY  
(OH Bar Reg. No. 0037014)  
Assistant Attorney General  
1600 Carew Tower  
441 Vine Street  
Cincinnati, Ohio 45202  
513.852.3497  
513.852.3484 (FAX)  
[vgarry@ag.state.oh.us](mailto:vgarry@ag.state.oh.us)

Attorney for Ohio Department of Taxation

**CERTIFICATE OF SERVICE**

I hereby certify that the forgoing *Response of the Ohio Department of Taxation to Debtors’ Twentieth Omnibus Objection* to claims was served electronically by this 20th day of September, 2007 upon all parties entitled to such notice as provided by the ECF filing system.

/s/ Victoria D. Garry  
VICTORIA D. GARRY